



MISSOURI DEPARTMENT OF REVENUE, DIVISION OF TAXATION AND COLLECTION  
PO BOX 811, JEFFERSON CITY, MO 65105-0811  
(573) 751-7163 TDD 1-800-735-8966  
**OUT-OF-STATE MISSOURI CIGARETTE WHOLESALER  
MONTHLY CIGARETTE TAX REPORT**

|                                         |          |
|-----------------------------------------|----------|
| FORM<br><b>4426-25</b><br>(REV. 2-2000) | MONTH OF |
| LICENSE NUMBER                          |          |

|                  |                  |                |
|------------------|------------------|----------------|
| WHOLESALER NAME  | ADDRESS          | E-MAIL ADDRESS |
| CITY, STATE, ZIP | TELEPHONE NUMBER | FAX NUMBER     |

**FOR 25s ONLY**

| MISSOURI STAMPS                                                                              | (A) STATE ONLY | (B) STATE &<br>ST. LOUIS COUNTY | (C) STATE &<br>JACKSON COUNTY | (D) TOTAL OF<br>COLUMNS A + B + C |  |
|----------------------------------------------------------------------------------------------|----------------|---------------------------------|-------------------------------|-----------------------------------|--|
| 1. Missouri stamped cigarettes on hand first of month .....                                  |                |                                 |                               |                                   |  |
| 2. Missouri stamps unaffixed on hand first of month .....                                    |                |                                 |                               |                                   |  |
| 3. Missouri stamped cigarettes purchased from another licensed wholesaler during month ..... |                |                                 |                               |                                   |  |
| 4. Stamped cigarettes returned by customers during month (Schedule B-1) .....                |                |                                 |                               |                                   |  |
| 5. Missouri stamps purchased during the month (Form 304, Schedule C, Section 1) .....        |                |                                 |                               |                                   |  |
| 6. Credit received in stamps during month (Form 304, Schedule C, Section 2) .....            |                |                                 |                               |                                   |  |
| 7. Subtotal (Lines 1, 2, 3, 4, 5 & 6) .....                                                  |                |                                 |                               |                                   |  |
| 8. Stamped cigarettes returned to manufacturer (Schedule B) .....                            |                |                                 |                               |                                   |  |
| 9. Missouri stamped cigarettes on hand end of month .....                                    |                |                                 |                               |                                   |  |
| 10. Missouri stamps unaffixed on hand end of month .....                                     |                |                                 |                               |                                   |  |
| 11. Total tax inventory used during month (Line 7 less Lines 8, 9 & 10) .....                |                |                                 |                               |                                   |  |
| 12. *Stamped cigarettes sold into the State of Missouri (Attach Schedule F) .....            |                |                                 |                               |                                   |  |

\*Line 11 should be the same as Line 12. If not, attach letter to report explaining the difference.

**WHOLESALE ON A DEFERRED PAYMENT BASIS MUST FILE THIS REPORT WITH THE DIVISION OF TAXATION AND COLLECTION AND PAY BALANCE DUE ON OR BEFORE THE FIFTEENTH (15TH) DAY OF THE MONTH, COVERING ALL CIGARETTES AND TAX STAMPS RECEIVED DURING THE MONTH. WHOLESALE ON A CASH BASIS MUST FILE REPORT ON OR BEFORE THE TWENTIETH (20TH) DAY OF THE MONTH.**

**NOTE: In the event that payment of the total deferment liability becomes delinquent after fifteen (15) days from the first day of the month during which the purchases were made, the director may discontinue credit privileges, revoke the license held by the wholesaler for a period of one year, and notify the bonding company requesting that payment be made under the terms of the bond.**

| CALCULATION OF TAX DUE                                                             | CASH PURCHASES | CREDIT PURCHASES |
|------------------------------------------------------------------------------------|----------------|------------------|
| 13. Stamps purchased during the month (Line 5, Column D) .....                     |                |                  |
| 14. Tax Due – Line 13 times seventeen cents (\$.17) .....                          |                |                  |
| 15. Less: 3% of Line 14 (Discount is forfeited if not remitted on time). . .       |                |                  |
| 16. Subtotal (Line 14 less Line 15) .....                                          |                |                  |
| 17. Less payments previously made .....                                            |                |                  |
| 18. AMOUNT DUE (Line 16 less Line 17), enter total on Form 4426-20, Line 19) ..... |                |                  |

|                                                                                                                                                                                                                                                 |           |       |      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|------|
| I do hereby certify under penalty of perjury that the foregoing and attached reports are a true and correct statement to the best of my knowledge and a complete and full presentation of all transactions from the best information available. |           |       |      |
| PRINT NAME                                                                                                                                                                                                                                      | SIGNATURE | TITLE | DATE |

**MAKE CHECKS PAYABLE TO MISSOURI DEPARTMENT OF REVENUE AND MAIL TO DIVISION OF TAXATION AND COLLECTION, P.O. BOX 811, JEFFERSON CITY, MISSOURI 65105-0811.**

FOR 25s ONLY

SCHEDULE B — STAMPED CIGARETTES RETURNED TO MANUFACTURER

| INVOICE NUMBER(S)<br>OF RETURNED CIGARETTES | NAME OF COMMON CARRIER | NAME OF MANUFACTURER | SHIPMENT<br>DATE | NUMBER OF PACKAGES OF STAMPED<br>CIGARETTES RETURNED TO MANUFACTURER |                         |                           |
|---------------------------------------------|------------------------|----------------------|------------------|----------------------------------------------------------------------|-------------------------|---------------------------|
|                                             |                        |                      |                  | STATE ONLY                                                           | STATE/JACKSON<br>COUNTY | STATE/ST. LOUIS<br>COUNTY |
|                                             |                        |                      |                  |                                                                      |                         |                           |
|                                             |                        |                      |                  |                                                                      |                         |                           |
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|                                             |                        |                      |                  |                                                                      |                         |                           |
|                                             |                        |                      |                  |                                                                      |                         |                           |
| ENTER TOTALS ON FORM 4426-25, LINE 8        |                        |                      |                  |                                                                      |                         |                           |

SCHEDULE B-1 — STAMPED CIGARETTES PURCHASED FROM ANOTHER LICENSED WHOLESALER

| INVOICE NUMBER(S)                    | INVOICE DATE(S) | NAME OF WHOLESALER | STATE ONLY | STATE/<br>JACKSON COUNTY | STAMPED/<br>ST. LOUIS COUNTY |
|--------------------------------------|-----------------|--------------------|------------|--------------------------|------------------------------|
|                                      |                 |                    |            |                          |                              |
|                                      |                 |                    |            |                          |                              |
|                                      |                 |                    |            |                          |                              |
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|                                      |                 |                    |            |                          |                              |
|                                      |                 |                    |            |                          |                              |
| ENTER TOTALS ON FORM 4426-25, LINE 3 |                 |                    |            |                          |                              |